|  | 9191                                  |               | CORRECTED  | For Official Use Only                      |            |  |
|--|---------------------------------------|---------------|--|--|------------|--|
| Type or machine print PAYER'S name, st   | reet address, city, state, a          | nd ZIP code   | 1a Gross dividends and other distributions on stock (Total | OMB No. 1545-0110                          |            |  |
|  |                                       | <u>.</u>      | of 1b, 1c, 1d, and 1e)                                     | 1989                                       |            | vidends and<br>Distributions                     |
|  |                                       |               | 1b Ordinary dividends                                      | Statement for                              | _          |  |
|  |                                       |               | \$   | Recipients of                              |            |  |
| PAYER'S Federal identification number  | RECIPIENT'S identificat               |               | 1c Capital gain distributions                              | 1d Nontaxable distributions                | s j        | Copy A<br>For Internal                           |
| Type or machine print RECIPIENT'S nam  | e (first, middle, last)               |               | 1e Investment expenses                                     | 2 Federal income tax                       | withheld   | Revenue<br>Service Center                        |
| ,  |                                       | :             | \$   | \$   |            | For Paperwork<br>Reduction Act                   |
| Street address   |                                       |               | 3 Foreign tax paid   | 4 Foreign country or U.S.                  | possession | Notice and instructions for                      |
| City, state, and ZIP code  |                                       |               | \$   | l<br>Distributions                         |            | completing this<br>form, see                     |
| Account number (optional)  | · · · · · · · · · · · · · · · · · · · |               | 5 Cash   | 6 Noncash (Fair mark                       | et value)  | Instructions for Forms 1099,                     |
| Account number (optional)  |                                       | - 1           | \$   | \$   | ict value) | 1098, 5498,<br>1096, and W-2G.                   |
| Form 1099-DIV  | Do NC                                 | T Cut or Sen  | parate Forms on This Pag                                   | Department of the T                        | reasury -  | Internal Revenue Service                         |
|  | DONE                                  | out of ocp    | arate romis on rms r ag                                    | ,•   |            |  |
|  | 9191                                  | □ void        | CORRECTED  | For Official Use Only                      |            |  |
| Type or machine print PAYER'S name, st   |                                       |               | 1a Gross dividends and other                               | OMB No. 1545-0110                          |            |  |
|  |                                       |               | distributions on stock (Total of 1b, 1c, 1d, and 1e)       | 4000                                       |            | vidends and                                      |
|  |                                       |               | 1b Ordinary dividends                                      | 1989                                       |            | Distributions                                    |
|  |                                       |               | \$   | Statement for<br>Recipients of             |            |  |
| PAYER'S Federal identification number  | RECIPIENT'S identificat               | ion number    | 1c Capital gain distributions                              | 1d Nontaxable distribution                 | s          | Сору А   |
| Type or machine print RECIPIENT'S name   | e (first, middle, last)               |               | 1e Investment expenses                                     | \$ 2 Federal income tax                    | withheld   | For Internal<br>Revenue                          |
| Type of madimie print the on the original  | o (,,                                 |               | ·  | <b>.</b>                                   |            | Service Center<br>For Paperwork                  |
| Street address   |                                       |               | \$ 3 Foreign tax paid                                      | <b>\$ 4</b> Foreign country or U.S.        | possession | Reduction Act<br>Notice and                      |
|  |                                       | 1             | \$   |  |            | instructions for<br>completing this              |
| City, state, and ZIP code  |                                       | ,             | Liquidation l  | Distributions                              |            | form, see<br>Instructions for<br>Forms 1099.     |
| Account number (optional)  |                                       | 1             | 5 Cash<br><b>\$</b>  | 6 Noncash (Fair mark                       | (et value) | 1098, 5498,<br>1096, and W-2G.                   |
| Form 1099-DIV  |                                       |               |  | Department of the T                        | reasury -  | Internal Revenue Service                         |
|  | Do NO                                 | OT Cut or Sep | parate Forms on This Pag                                   | ge   | •          |  |
|  |                                       |               |  |  |            |  |
| Type or machine print PAYER'S name, st   | 9191                                  | VOID          | CORRECTED  1a Gross dividends and other                    | For Official Use Only<br>OMB No. 1545-0110 |            |  |
| Type or machine print PATER 3 name, so   | reet address, city, state, a          | and zir code  | distributions on stock (Total of 1b, 1c, 1d, and 1e)       |  | Di         | ividends and                                     |
|  |                                       | F             | \$ 1b Ordinary dividends                                   | 1989                                       |            | Distributions                                    |
|  |                                       |               | •  | Statement for                              |            |  |
| PAYER'S Federal identification number  | RECIPIENT'S identification            |               | \$ 1c Capital gain distributions                           | Recipients of  1d Nontaxable distribution  | ıs         | Copy A   |
| TATER STederal identification number   | NEON ILIA SIGERGIA                    |               | \$   | \$   |            | For Internal                                     |
| Type or machine print RECIPIENT'S nam  | ıe (first, middle, last)              |               | 1e Investment expenses                                     | 2 Federal income tax                       | withheld   | Revenue<br>Service Center                        |
| - Layer And Make an analysis of the second s |                                       |               | \$   | \$   |            | For Paperwork<br>Reduction Act                   |
| Street address   |                                       |               | 3 Foreign tax paid<br>\$                                   | 4 Foreign country or U.S.                  | possession | Notice and instructions for                      |
| City, state, and ZIP code  |                                       |               |  | Distributions                              |            | completing this<br>form, see<br>Instructions for |
| Account number (optional)  | ···                                   |               | 5 Cash   | 6 Noncash (Fair mark                       | ket value) | Forms 1099<br>1098, 5498                         |
| I  |                                       | 1.            | \$   | \$   |            | 1096, and W-2G                                   |

|   |                                   |          | CORRECTED (if  | che      | cked)                          | _   |   |
|---|-----------------------------------|----------|--|----------|--------------------------------|---|---|
| PAYER'S name, street address, city, state, and ZIP code |                                   | \$       | Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e)  Ordinary dividends |          | 19 <b>89</b>                   | Dividends and<br>Distributions                                      |   |
|   |                                   | \$       |  |          | Statement for<br>Recipients of |   |   |
| PAYER'S Federal identification number                   | RECIPIENT'S identification number | 1c<br>\$ | : Capital gain distributions   | 1d<br>\$ | Nontaxable distribution        | ns  | Copy B<br>For Recipient   |
| RECIPIENT'S name (first, middle, last)                  |                                   | 1e<br>\$ | Investment expenses  | 2<br>\$  | Federal income tax             | withheld  | information and is<br>being furnished to the<br>Internal Revenue                              |
| Street address  |                                   | 3<br>\$  | Foreign tax paid   | 4        | Foreign country or U.S.        | possession  | Service. If you are required to file a return, a negligence penalty or other sanction will be |
| City, state, and ZIP code                               |                                   |          | Liquidation  |          |                                | imposed on you if this<br>dividend income is<br>taxable and the IRS |   |
| Account number (optional)                               |                                   | 5        | Cash   | 6        | Noncash (Fair mar              | ket value)  | determines that it has  |
|   |                                   | \$       |  | \$       |                                |   | not been reported.  |

Form 1099-DIV

Department of the Treasury - Internal Revenue Service

## CORRECTED (if checked) OMB No. 1545-0110 PAYER'S name, street address, city, state, and ZIP code 1a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e) Dividends and 1989 **Distributions** 1b Ordinary dividends Statement for Recipients of Copy B 1c Capital gain distributions 1d Nontaxable distributions PAYER'S Federal identification number **RECIPIENT'S** identification number \$ \$ For Recipient This is important tax 2 Federal income tax withheld RECIPIENT'S name (first, middle, last) 1e Investment expenses information and is being furnished to the Internal Revenue Service. If you are Foreign country or U.S. possession Street address 3 Foreign tax paid required to file a return, \$ a negligence penalty or other sanction will be City, state, and ZIP code imposed on you if this **Liquidation Distributions** dividend income is taxable and the IRS Cash Noncash (Fair market value) Account number (optional) 5 determines that it has \$ \$ not been reported.

Form 1099-DIV

Department of the Treasury - Internal Revenue Service

|   |                                   | CORRECTED (if   | checked)                       |   |
|---|-----------------------------------|---|--------------------------------|---|
| PAYER'S name, street address, city, state, and ZIP code |                                   | 1a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e)  \$ 1b Ordinary dividends | 1989                           | Dividends and<br>Distributions  |
|   |                                   | \$  | Statement for<br>Recipients of |   |
| PAYER'S Federal identification number                   | RECIPIENT'S identification number | 1c Capital gain distributions \$  | 1d Nontaxable distributions \$ | Copy B<br>For Recipient   |
| RECIPIENT'S name (first, middle, last)                  |                                   | 1e Investment expenses  | 2 Federal income tax w         | ithheld This is important tax<br>information and is<br>being furnished to the<br>Internal Revenue |
| Street address  |                                   | 3 Foreign tax paid \$   | 4 Foreign country or U.S. po   | Service If you are  |
| City, state, and ZIP code                               |                                   | Liquidation   | Liquidation Distributions      |   |
| Account number (optional)                               |                                   | 5 Cash<br>\$  | 6 Noncash (Fair marke          | t value) taxable and the IRS determines that it has not been reported.                            |

## **Instructions for Recipient**

**Box 1a.**—Gross dividends include any amounts shown in Boxes 1b, 1c, 1d, and 1e. If you file **Form 1040A**, report the sum of Boxes 1b and 1e. If you file **Schedule B (Form 1040)**, report Box 1a on Schedule B. If you file Form 1040 without Schedule B, report the sum of Boxes 1b and 1e on the "Dividend income" line and Box 1c on **Schedule D (Form 1040)** or the "Capital gain distributions" line.

The amount shown may be a distribution from an employee stock ownership plan (ESOP). Although you should report the ESOP distribution as a dividend on your income tax return, treat it as a plan distribution, not as investment income, for any other purpose.

Box 1b.—Ordinary dividends are fully taxable and are included in Box 1a.

**Box 1c.**—Capital gain distributions are included in Box 1a. **Box 1d.**—Amounts shown are usually a return of capital that reduce your basis in the stock. Once you have received an amount equal to your cost or other basis, these distributions are taxable to you as a capital gain even if the payer lists them as nontaxable. This amount is included in Box 1a. For more information, see **Pub. 550**, Investment Income and Expenses.

Box 1e.—Any amount shown is your share of the expenses of a nonpublicly offered regulated investment company, generally a

nonpublicly offered mutual fund, which is included as a dividend in Box 1a. The full amount shown in Box 1a must be reported as income on your tax return. The expenses shown in Box 1e are deductible as a "Miscellaneous Deduction" on **Schedule A (Form 1040)** subject to the 2% limit. Generally, the actual amount you should have received or had credited to you is the amount in Box 1a less the amount in Box 1e.

Box 2.—Any amount shown represents backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate on certain payments. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Nominees.—If your Federal identification number is shown on this form and two or more recipients are shown or the form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV for each of the other owners showing the income allocable to each. File Form(s) 1099-DIV with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, at the Internal Revenue Service Center for your area. On Forms 1099-DIV and 1096, you should be listed as the "payer." On Form 1099-DIV, the other owner(s) should be listed as the "recipient." A husband or wife is not required to file a nominee return to show payments for the other.

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nonpublicly offered mutual fund, which is included as a dividend in Box 1a. The full amount shown in Box 1a must be reported as income on your tax return. The expenses shown in Box 1e are deductible as a "Miscellaneous Deduction" on **Schedule A (Form 1040)** subject to the 2% limit. Generally, the actual amount you should have received or had credited to you is the amount in Box 1a less the amount in Box 1e.

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The amount shown may be a distribution from an employee stock ownership plan (ESOP). Although you should report the ESOP distribution as a dividend on your income tax return, treat it as a plan distribution, not as investment income, for any other purpose.

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| PAYER'S name, street address, city, state, and ZIP code                 | 1a Gross dividends and other distributions on stock (Tota of 1b, 1c, 1d, and 1e)  \$ 1b Ordinary dividends | 4000 D                               | Dividends and<br>Distributions               |  |
|---|--|--------------------------------------|--|--|
| PAYER'S Federal identification number RECIPIENT'S identification number | 1c Capital gain distributions \$   | 1d Nontaxable distributions \$       | Copy C<br>For Payer                          |  |
| RECIPIENT'S name (first, middle, last)                                  | 1e Investment expenses   | 2 Federal income tax withheld        | For Paperwork<br>Reduction Act<br>Notice and |  |
| Street address  | 3 Foreign tax paid<br>\$   | 4 Foreign country or U.S. possession | instructions for completing this form, see   |  |
| City, state, and ZIP code   | Liquidation  | Distributions                        | Instructions for<br>Forms 1099,              |  |
| Account number (optional)   | 5 Cash   | 6 Noncash (Fair market value) \$     | 1098, 5498,<br>1096, and W-2G.               |  |

|   | □ void                            | ☐ CORRECTED  |                                | -            |  |  |
|---|-----------------------------------|--|--------------------------------|--------------|--|--|
| PAYER'S name, street address, city, state, and ZIP code |                                   | a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e)  b Ordinary dividends | OMB No. 1545-0110              |              | Dividends and<br>Distributions                   |  |
|   |                                   | \$   | Statement for<br>Recipients of |              |  |  |
| PAYER'S Federal identification number                   | RECIPIENT'S identification number | 1c Capital gain distributions \$   | 1d Nontaxable distribution \$  | 18           | Copy C<br>For Payer                              |  |
| RECIPIENT'S name (first, middle, last)                  |                                   | 1e Investment expenses   | 2 Federal income tax           | withheld     | For Paperwork<br>Reduction Act<br>Notice and     |  |
| Street address  |                                   | 3 Foreign tax paid   | 4 Foreign country or U.S.      | . possession | instructions for<br>completing this<br>form, see |  |
| City, state, and ZIP code                               |                                   | Liquidation  | Distributions                  |              | Instructions for<br>Forms 1099,                  |  |
| Account number (optional)                               |                                   | 5 Cash   | 6 Noncash (Fair mark           | ket value)   | 1098, 5498,<br>1096, and W-2G.                   |  |

Form 1099-DIV

Department of the Treasury - Internal Revenue Service

|   | ☐ VOID                            | ☐ CORRECTED  |                                   |  |  |
|---|-----------------------------------|--|-----------------------------------|--|--|
| PAYER'S name, street address, city, state, and ZIP code |                                   | a Gross dividends and other distributions on stock (Total of 1b, 1c, 1d, and 1e)  b Ordinary dividends |                                   | Dividends and<br>Distributions                   |  |
|   |                                   | \$   | Recipients of                     |  |  |
| PAYER'S Federal Identification number                   | RECIPIENT'S identification number | 1c Capital gain distributions \$   | 1d Nontaxable distributions \$    | Copy C<br>For Payer                              |  |
| RECIPIENT'S name (first, middle, last)                  |                                   | 1e Investment expenses   | 2 Federal income tax withh        | For Paperwork Reduction Act                      |  |
|   |                                   | \$   | \$                                | Notice and                                       |  |
| Street address  |                                   | 3 Foreign tax paid<br>\$   | 4 Foreign country or U.S. possess | instructions for<br>completing this<br>form, see |  |
| City, state, and ZIP code                               |                                   | Liquidation  | Distributions                     | Instructions for Forms 1099,                     |  |
| Account number (optional)                               |                                   | 5 Cash<br>\$   | 6 Noncash (Fair market val        | ue) 1098, 5498,<br>1096, and W-2G.               |  |